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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
VOYAGER DIGITAL HOLDINGS, INC., <i>et al.</i> , ¹)	Chapter 11
Debtors.)	Case No. 22-10943 (MEW)
)	(Jointly Administered)

**SEVENTH MONTHLY FEE APPLICATION
OF DELOITTE TAX LLP AS TAX SERVICES
PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM APRIL 1, 2023 THROUGH APRIL 30, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to August 2, 2020
Period for which Compensation and Reimbursement is Sought:	April 1, 2023 through April 30, 2023
 Total Amount of Fees Requested:	 \$ 230,562.00
Less 20% Holdback	\$ (46,112.40)
80% of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 184,449.60
Amount of Expense Reimbursement Sought	\$ -
 Total Amount of Fees and Expense:	 <u>\$ 184,449.60</u>
 This is an: <u> X </u> Monthly <u> </u> Interim <u> </u> Final Application	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

Date: June 1, 2023
Houston, Texas

Respectfully submitted,

DELOITTE TAX LLP

/s/ Ala'a Boulos

Ala'a Boulos

Partner

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Exhibit A
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period of April 1, 2023 through April 30, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Wilson, Clinton	Consultant	\$630.00	1.5	\$945.00
Professional Subtotal:			1.5	\$945.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	14.1	\$3,525.00
Professional Subtotal:			14.1	\$3,525.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Forrest, Jonathan	Partner/Principal	\$1,160.00	0.5	\$580.00
Gibian, Craig	Partner/Principal	\$1,160.00	10.3	\$11,948.00
Larsen, Peter	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Turensine, Aaron	Partner/Principal	\$1,160.00	18.3	\$21,228.00
Ulleweit, Michael	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Cooper, Matt	Managing Director	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Managing Director	\$1,160.00	5.0	\$5,800.00
Spowage, Kelly	Managing Director	\$1,160.00	0.5	\$580.00
Lee, Sarah	Senior Manager	\$1,020.00	2.7	\$2,754.00
Boyd, Anna	Manager	\$870.00	23.7	\$20,619.00
Cooper, Kenny	Manager	\$870.00	6.6	\$5,742.00
Paradis, Matt	Manager	\$870.00	1.5	\$1,305.00
Anderson, Morgan	Senior Consultant	\$750.00	0.4	\$300.00
Azus, Scott	Senior Consultant	\$750.00	13.3	\$9,975.00
Hoedeman, Tammie	Senior Consultant	\$750.00	0.5	\$375.00
Heyman, Tom	Consultant	\$630.00	11.3	\$7,119.00
Stern, Nethaniel	Consultant	\$630.00	1.9	\$1,197.00
Weiss, Thomas	Consultant	\$630.00	29.3	\$18,459.00
Wilson, Clinton	Consultant	\$630.00	2.6	\$1,638.00
Professional Subtotal:			133.7	\$115,767.00

Professional	Level	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Turenshine, Aaron	Partner/Principal	\$650.00	19.5	\$12,675.00
Lee, Sarah	Senior Manager	\$580.00	55.3	\$32,074.00
Cooper, Kenny	Manager	\$490.00	11.9	\$5,831.00
Shiu, Vincent	Manager	\$490.00	1.4	\$686.00
Azus, Scott	Senior Consultant	\$410.00	52.3	\$21,443.00
Tan, Angela	Senior Consultant	\$410.00	1.6	\$656.00
Cammarata, Diane	Consultant	\$330.00	1.4	\$462.00
Weiss, Thomas	Consultant	\$330.00	38.3	\$12,639.00
Heyman, Tom	Consultant	\$330.00	28.3	\$9,339.00
Stern, Nethaniel	Consultant	\$330.00	22.5	\$7,425.00
Wilson, Clinton	Consultant	\$330.00	21.5	\$7,095.00
Professional Subtotal:			254.0	\$110,325.00
Total	Blended Rate:	\$571.69	403.3	\$230,562.00

Exhibit B
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of April 1, 2023 through April 30, 2023

Categories	Hours	Fees
Firm Retention	1.5	\$945.00
Preparation of Fee Applications	14.1	\$3,525.00
Tax Advisory Services	133.7	\$115,767.00
Tax Compliance Services	254.0	\$110,325.00
Fees Category Subtotal :	403.3	\$230,562.00

EXHIBIT C
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

Professional Fees for the Period from
April 1, 2023 through April 30, 2023

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
04/03/2023				
Wilson, Clinton	Email A. Turenshine regarding addendum to engagement letter.	\$630.00	0.4	\$252.00
Wilson, Clinton	Prepare addendum to engagement letter to include amended returns.	\$630.00	1.1	\$693.00
Subtotal for Firm Retention:			1.5	\$945.00

Preparation of Fee Applications

04/05/2023				
Gutierrez, Dalia	Continue to review March fee detail in preparation for the monthly fee statement.	\$250.00	3.1	\$775.00
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee statement.	\$250.00	3.9	\$975.00
04/10/2023				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	2.9	\$725.00
04/14/2023				
Gutierrez, Dalia	Prepare draft second interim fee application.	\$250.00	2.0	\$500.00
Gutierrez, Dalia	Update March fee statement.	\$250.00	1.0	\$250.00
04/18/2023				
Gutierrez, Dalia	Update second interim fee application.	\$250.00	0.7	\$175.00
04/19/2023				
Gutierrez, Dalia	Revise second interim fee application.	\$250.00	0.5	\$125.00
Subtotal for Preparation of Fee Applications:			14.1	\$3,525.00

Tax Advisory Services

04/03/2023				
Cooper, Kenny	Update 1120-X workpapers for 2021, 2020.	\$870.00	5.6	\$4,872.00
Krozek, Derek	Research historical US federal income tax return filings and related considerations.	\$1,160.00	1.1	\$1,276.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/03/2023				
Turenshtine, Aaron	Review rebalancing calculation to analyze gain on sale of excess coins held by Voyager.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summary.	\$630.00	11.0	\$6,930.00
Wilson, Clinton	Prepare 2022 extension workpaper.	\$630.00	0.6	\$378.00
04/04/2023				
Azus, Scott	Review updated rebalancing calculation workpaper to analyze write off for the decrease of liability due to rebalancing.	\$750.00	1.6	\$1,200.00
Turenshtine, Aaron	Review rebalancing calculations to analyze gain/loss on sale of cryptocurrency inventory.	\$1,160.00	1.3	\$1,508.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summaries.	\$630.00	2.6	\$1,638.00
Weiss, Thomas	Prepare 2022 state taxable income calculation summaries.	\$630.00	2.8	\$1,764.00
04/05/2023				
Krozek, Derek	Research 2019 US federal income tax return filing.	\$1,160.00	2.1	\$2,436.00
Weiss, Thomas	Prepare state taxable income calculation and summaries from years 2020-2022.	\$630.00	3.0	\$1,890.00
04/06/2023				
Azus, Scott	Meeting with K. Cooper, A. Turenshtine, T. Weiss, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$750.00	0.5	\$375.00
Cooper, Kenny	Meeting with A. Turenshtine, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$870.00	0.5	\$435.00
Turenshtine, Aaron	Meeting with K. Cooper, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/06/2023				
Weiss, Thomas	Meeting with K. Cooper, A. Turenshtine, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with K. Cooper, A. Turenshtine, T. Weiss, S. Azus (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00
04/11/2023				
Boyd, Anna	Update mark to market election statement to be included with the extension.	\$870.00	0.3	\$261.00
Boyd, Anna	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$870.00	0.5	\$435.00
Gibian, Craig	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.4	\$464.00
Larsen, Peter	Call with S. Cantor, A. Sexton, A. Smith(Kirkland), B. Nistler, S. Casey (Voyager) regarding 1099 processes to improve data required for reporting 1099s, penalties or risk.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.6	\$450.00
Azus, Scott	Call with A. Turenshine, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$750.00	0.5	\$375.00
Azus, Scott	Update rebalancing calculation workpaper to analyze 2022 tax exposure.	\$750.00	1.4	\$1,050.00
Azus, Scott	Update rebalancing calculation workpaper to analyze 2023 tax exposure.	\$750.00	1.3	\$975.00
Boulos, Ala'a	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Boyd, Anna	Prepare draft statement to elect mark to market accounting method on Voyager's 2022 extension filing.	\$870.00	0.3	\$261.00
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.6	\$522.00
Cooper, Kenny	Call with S. Azus, A. Turenshine, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Forrest, Jonathan	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulous, S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income for 2021 and 2022.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, A. Boulous, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Continue to prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
Heyman, Tom	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
Lee, Sarah	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, T. Heyman, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,020.00	0.5	\$510.00
Lee, Sarah	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulous, J. Forrest (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Turenshine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with S. Azus, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2020.	\$1,160.00	1.2	\$1,392.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2021.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2022.	\$1,160.00	1.1	\$1,276.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2023.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with S. Azus, A. Turenshine, K. Cooper, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
Wilson, Clinton	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, T. Heyman, S. Lee (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
04/13/2023				
Boyd, Anna	Review workpapers and tax returns for purposes of drafting internal memo regarding calculation of taxable income.	\$870.00	0.4	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/13/2023				
Gibian, Craig	Meeting with A. Turensine (Deloitte) to discuss mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Analyze calculation of taxable income for tax years 2021 and 2022.	\$1,160.00	0.7	\$812.00
04/17/2023				
Boyd, Anna	Prepare internal memo to file summarizing historical tax returns and calculation of taxable income.	\$870.00	0.6	\$522.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.5	\$580.00
04/18/2023				
Boyd, Anna	Review legislative history and proposed/final regulations under section 475 to analyze whether liabilities can be marked and whether credit quality of taxpayer can be taken into account for fair market value purposes.	\$870.00	3.6	\$3,132.00
Gibian, Craig	Analyze treatment of liabilities under clear reflection of income and mark-to-market methodology.	\$1,160.00	0.8	\$928.00
04/19/2023				
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$750.00	0.5	\$375.00
Azus, Scott	Prepare process memo detailing process of reconciling unrealized gain/loss on clients books.	\$750.00	0.5	\$375.00
Azus, Scott	Update unrealized gain/loss reconciliation workpaper.	\$750.00	0.6	\$450.00
Boyd, Anna	Research mark to market accounting method, specifically appropriate procedural steps for Voyager to file Section 475 election.	\$870.00	4.7	\$4,089.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/19/2023				
Gibian, Craig	Analyze calculation of taxable income under a mark to market methodology.	\$1,160.00	1.0	\$1,160.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Turensine, Aaron	Review updated tax calculations to identify critical outstanding items to be received from Voyager.	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Email W. Chan (Voyager) regarding outstanding requests for tax calculations.	\$1,160.00	0.7	\$812.00
Turensine, Aaron	Email C. Gibian (Deloitte) regarding loan loss.	\$1,160.00	0.3	\$348.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$630.00	7.0	\$4,410.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/20/2023				
Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, A. Boyd, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.5	\$435.00
Boyd, Anna	Additional research regarding marking taxpayer liabilities to market based on taxpayer's own credit worthiness.	\$870.00	1.2	\$1,044.00
Gibian, Craig	Analyze treatment of liabilities for purposes of clear reflection of income and mark to market tax accounting.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Larsen, Peter	Email B. Nessler (Deloitte) regarding Form 1099 processes and data improvements.	\$1,160.00	0.3	\$348.00
Lee, Sarah	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, A. Boyd, S. Azus, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Advisory Services

04/20/2023

Stern, Nathaniel	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boyd, S. Azus, S. Lee (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$630.00	0.5	\$315.00
Turenshine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Prepare scenario calculations for customer payouts to assess tax treatment under clear reflection principles.	\$1,160.00	1.8	\$2,088.00

04/21/2023

Azus, Scott	Reconcile 2022 unrealized gain/loss accounts.	\$750.00	2.6	\$1,950.00
Azus, Scott	Meeting with T. Heyman, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$750.00	0.5	\$375.00
Azus, Scott	Meeting with T. Heyman, T. Weiss, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$750.00	0.4	\$300.00
Azus, Scott	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Gibian, Craig	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Meeting with S. Azus, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.6	\$378.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.7	\$441.00
Heyman, Tom	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Hoedeman, Tammie	Prepare Voyager power of attorney to enable call to the IRS for transcript request.	\$750.00	0.4	\$300.00
Larsen, Peter	Discuss with A. Turenshine (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Stern, Nathaniel	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, A. Turenshine (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Turenshine, Aaron	Discuss with P. Larsen (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Discuss with W. Chan, E. Psaropoulos (Voyager), C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$1,160.00	0.4	\$464.00
Weiss, Thomas	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Weiss, Thomas	Meeting with S. Azus, T. Heyman (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00
Wilson, Clinton	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
04/24/2023				
Anderson, Morgan	Call IRS Practitioner Priority Line to request account transcripts on behalf of Voyager Digital Holding Inc, for taxable years 2018-2020 for Form 1120.	\$750.00	0.4	\$300.00
Azus, Scott	Call with T. Heyman (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$750.00	0.8	\$600.00
Azus, Scott	Meeting with C. Gibian, A. Turenshine, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$750.00	0.5	\$375.00
Boyd, Anna	Meeting with C. Gibian, A. Turenshine, S. Azus, T. Heyman, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$870.00	0.5	\$435.00
Boyd, Anna	Review workpapers and tax returns relating to historical tax return filings.	\$870.00	0.5	\$435.00
Gibian, Craig	Meeting with A. Turenshine, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00

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Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/24/2023				
Heyman, Tom	Meeting with C. Gibian, A. Turenshine, S. Azus, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Azus (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$630.00	0.8	\$504.00
Hoedeman, Tammie	Review power of attorney provided transcripts send to M. Anderson (Deloitte) for contacting IRS.	\$750.00	0.1	\$75.00
Lee, Sarah	Meeting with C. Gibian, A. Turenshine, S. Azus, T. Heyman, A. Boyd (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,020.00	0.5	\$510.00
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	1.0	\$870.00
Turenshine, Aaron	Meeting with C. Gibian, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00
04/25/2023				
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold	\$870.00	0.3	\$261.00
Turenshine, Aaron	Email E. Psaropoulos (Voyager) regarding review of 2018, 2019 and 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return.	\$1,160.00	0.4	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/25/2023				
Turenshine, Aaron	Review 2018 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review 2019 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Review 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.4	\$464.00
Ulleweit, Michael	Review historical workpapers and tax returns in preparation for internal call with A. Turenshine.	\$1,160.00	0.5	\$580.00
04/26/2023				
Boulos, Ala'a	Call with A. Turenshine, C. Gibian, M. Cooper, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Boyd, Anna	Drafted memo re: process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	1.3	\$1,131.00
Boyd, Anna	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$870.00	0.7	\$609.00
Cooper, Matt	Review claims and email in preparation for upcoming call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Cooper, Matt	Call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Turenshine, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$630.00	0.7	\$441.00
Heyman, Tom	Call with A. Turenshine, K. Spowage, K. Krozek (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$630.00	0.5	\$315.00
Krozek, Derek	Call with A. Turenshine, K. Spowage, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Krozek, Derek	Call with A. Turenshine (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Lee, Sarah	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,020.00	0.7	\$714.00
Paradis, Matt	Prepare summary analysis related to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	0.2	\$174.00
Spowage, Kelly	Call with A. Turenshine, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Call with D. Krozek (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with K. Spowage, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Ulleweit, Michael	Prepare for upcoming call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Ulleweit, Michael	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
04/27/2023				
Boyd, Anna	Drafted memo regarding process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	3.2	\$2,784.00
04/28/2023				
Boyd, Anna	Draft memo to file regarding calculation of taxable income.	\$870.00	4.3	\$3,741.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and additional support to reconcile unrealized gain/loss accounts.	\$630.00	0.7	\$441.00
Subtotal for Tax Advisory Services:			133.7	\$115,767.00

Tax Compliance Services

03/31/2023				
Azus, Scott	Prepare state estimated state tax liabilities workpaper.	\$410.00	2.4	\$984.00
Azus, Scott	Research state tax for minimum tax/gross receipts tax/franchise tax liabilities for corporations in loss positions for Tax year 2022 to determine extension tax payments.	\$410.00	2.6	\$1,066.00
Lee, Sarah	Call with A. Turenshine (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$580.00	0.7	\$406.00
Stern, Nathaniel	Prepare State extension payment and voucher forms for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX	\$330.00	2.8	\$924.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2023				
Turensline, Aaron	Email A. Lehmann, C. Love, J. O'Brien (Grant Thornton) regarding GoSystems data locator transfer for 2022 tax compliance.	\$650.00	0.3	\$195.00
Turensline, Aaron	Call with S. Lee (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$650.00	0.5	\$325.00
04/01/2023				
Azus, Scott	Update 2021 tax return workpaper.	\$410.00	0.4	\$164.00
Azus, Scott	Research state tax for minimum tax/gross receipts tax/franchise tax liabilities for corporations in loss positions.	\$410.00	1.0	\$410.00
04/03/2023				
Azus, Scott	Research state tax for minimum and capital base tax rules to create estimated tax liabilities for tax year 2022.	\$410.00	1.6	\$656.00
Azus, Scott	Review tax software for extension payments for tax year 2022.	\$410.00	2.1	\$861.00
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensline, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$410.00	0.6	\$246.00
Cooper, Kenny	Call with S. Lee (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$490.00	0.4	\$196.00
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income and extension payment.	\$330.00	5.3	\$1,749.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern, A. Turensline, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Lee, Sarah	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensine (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$580.00	0.6	\$348.00
Lee, Sarah	Call with K. Cooper (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$580.00	0.4	\$232.00
Lee, Sarah	Prepare 2022 fed/state extensions for Voyager's corporate tax return for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.5	\$2,030.00
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file for asset rebalancing transactions.	\$330.00	1.2	\$396.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Turensine, Aaron	Coordinate with E. Psaropoulous (Voyager) regarding tax return filings for JV entities held by company.	\$650.00	0.8	\$520.00
Turensine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$650.00	0.6	\$390.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Wilson, Clinton	Prepare the 2022 extensions in gosystems and prepare the payment vouchers.	\$330.00	1.1	\$363.00
04/04/2023				
Azus, Scott	Meeting with A. Turensine, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$410.00	0.8	\$328.00
Azus, Scott	Prepare California tax payment voucher for tax year 2022 as well as qualifying diagnostics to efile.	\$410.00	0.9	\$369.00
Azus, Scott	Update 2022 extension in Gosystems/workpaper according to Senior Manager's comments.	\$410.00	1.6	\$656.00
Cammarata, Diane	Complete process to set up Voyager as a new client on the Intela platform.	\$330.00	1.4	\$462.00
Cooper, Kenny	Meeting with A. Turensine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$490.00	0.8	\$392.00
Cooper, Kenny	Review 2021 amended return workbook.	\$490.00	2.2	\$1,078.00
Heyman, Tom	Meeting with A. Turensine, S. Azus, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income extension payment.	\$330.00	0.6	\$198.00
Lee, Sarah	Research 2022 minimum tax payments to determine amount of payment required for each state with the extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	4.0	\$2,320.00
Lee, Sarah	Meeting with A. Turenshtine, S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$580.00	0.8	\$464.00
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file related to asset rebalancing transactions.	\$330.00	1.8	\$594.00
Turenshtine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$650.00	0.8	\$520.00
Weiss, Thomas	Meeting with A. Turenshtine, S. Azus, T. Heyman, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

04/04/2023

Wilson, Clinton	Intela setup for Voyager, which included setting up folders and organizing client documents.	\$330.00	0.3	\$99.00
Wilson, Clinton	Work in Gosystem on updates to the 2022 extensions from S. Azus's comments.	\$330.00	1.6	\$528.00
Wilson, Clinton	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00

04/05/2023

Azus, Scott	Prepare estimated tax liability calculations to analyze extension payments for state filing obligations for 2022 tax year as well as updates to the Gosystems locator.	\$410.00	2.4	\$984.00
Azus, Scott	Meeting with A. Turenshtine, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$410.00	0.4	\$164.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2020.	\$490.00	2.2	\$1,078.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2021.	\$490.00	1.9	\$931.00
Cooper, Kenny	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$490.00	0.4	\$196.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Heyman, Tom	Meeting with A. Turenshine, S. Azus, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare 2022 state extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.4	\$1,972.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$650.00	0.4	\$260.00
Weiss, Thomas	Meeting with A. Turenshine, S. Azus, T. Heyman, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
04/06/2023				
Azus, Scott	Call with S. Lee (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$410.00	1.2	\$492.00
Azus, Scott	Update 2022 tax extensions for state and federal obligations.	\$410.00	0.4	\$164.00
Cooper, Kenny	Update 2021 amended tax return workbook.	\$490.00	4.0	\$1,960.00
Lee, Sarah	Call with S. Azus (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$580.00	1.2	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/08/2023				
Turensline, Aaron	Review extension calculations for 2022 Voyager Digital tax filings.	\$650.00	2.2	\$1,430.00
04/10/2023				
Azus, Scott	Continue to research state tax for state tax liabilities and minimum tax payments to determine 2022 extension payments for the following states: AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$410.00	1.1	\$451.00
Azus, Scott	Call with D. Roveto, JD Hogan, S. Lee, A. Turensline (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$410.00	0.5	\$205.00
Azus, Scott	Call with S. Lee (Deloitte) regarding Voyager 2022 tax extension updates.	\$410.00	0.5	\$205.00
Azus, Scott	Prepare franchise tax state workpaper calculation to analyze extension payments.	\$410.00	1.1	\$451.00
Lee, Sarah	Call with D. Roveto, JD Hogan, S. Azus, A. Turensline (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding Voyager 2022 tax extension updates.	\$580.00	0.5	\$290.00
Lee, Sarah	Prepare franchise tax workpaper.	\$580.00	2.5	\$1,450.00
Lee, Sarah	Prepare 2022 extension calculation workpaper for each of the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	2.6	\$1,508.00
Turensline, Aaron	Call with D. Roveto, JD Hogan, S. Lee, S. Azus (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare franchise tax workpaper.	\$330.00	3.0	\$990.00
04/11/2023				
Azus, Scott	Update payments to 2022 state extensions in Gosystems.	\$410.00	0.7	\$287.00
Azus, Scott	Prepare 2023 tax projection.	\$410.00	1.3	\$533.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Azus, Scott	Update 1120X (amended US corporation income tax return) report.	\$410.00	1.3	\$533.00
Azus, Scott	Review 2021 state tax liability summary, original vs amended return.	\$410.00	1.5	\$615.00
Heyman, Tom	Prepare amended 1120X (Amended U.S. Corporation income tax return) workpapers for 2021-2022.	\$330.00	0.3	\$99.00
Turensine, Aaron	Review federal and state tax exposure calculations in totality and provided review comments to S. Lee (Deloitte) regarding calculations.	\$650.00	2.2	\$1,430.00
Weiss, Thomas	Prepare federal and state net operating loss workpaper to summarize total carryovers.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare amended 1120 tax form for tax year 2021.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare the amended 2020 state taxable income calculation.	\$330.00	4.0	\$1,320.00
Wilson, Clinton	Update addendum from A. Turensine's comments.	\$330.00	0.2	\$66.00
04/12/2023				
Azus, Scott	Updates to 2021 and 2020 State tax workpaper to summarize state tax liabilities between original filed returns and amended return	\$410.00	2.6	\$1,066.00
Azus, Scott	Call with W. Chen, S. Lee (Deloitte) to discuss open items related to filing the 2022 extensions.	\$410.00	0.4	\$164.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.5	\$825.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.4	\$792.00
Lee, Sarah	Perform extension payment updates in the extension payment calculation workpaper for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	1.6	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Lee, Sarah	Call with W. Chen, S. Azus (Deloitte) to discuss open items related to filing the 2022 extensions.	\$580.00	0.4	\$232.00
Turenshtine, Aaron	Review of 2022 tax extension calculations; provided comments to S. Lee and S. Azus of Deloitte Tax	\$650.00	1.2	\$780.00
04/13/2023				
Azus, Scott	Prepare reconciliation between Voyager state refunds per tax return vs the refunds Voyager actually received for tax year 2022.	\$410.00	3.2	\$1,312.00
Azus, Scott	Update net operating loss summary (Original vs Amended) workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Update the state tax liability workpaper (Original vs Amended).	\$410.00	0.6	\$246.00
Lee, Sarah	Email S. Azus (Deloitte) regarding updates to extensions and extension workpaper.	\$580.00	0.4	\$232.00
Turenshtine, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.4	\$910.00
Turenshtine, Aaron	Review Section 475(e) and 475(f) (mark to market) election statement to be included with the extension.	\$650.00	0.4	\$260.00
Turenshtine, Aaron	Meeting with C. Gibian (Deloitte) to discuss mark to market election statement to be included with the extension.	\$650.00	0.3	\$195.00
04/14/2023				
Azus, Scott	Address review notes to 2022 extensions.	\$410.00	1.1	\$451.00
Turenshtine, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.5	\$975.00
04/17/2023				
Azus, Scott	Prepare efile state 2022 extensions.	\$410.00	1.3	\$533.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Azus, Scott	Update state tax workpaper to assess how much credit prior year overpayment in 2022 after filing the amended return.	\$410.00	0.9	\$369.00
Lee, Sarah	Call with A. Turenshine (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with A. Tan (Deloitte) to discuss 2022 federal/state efilng extensions.	\$580.00	0.2	\$116.00
Lee, Sarah	Email S. Azus, A. Tan (Deloitte) regarding efilng 2022 federal/state extensions.	\$580.00	0.1	\$58.00
Tan, Angela	Call with S. Lee (Deloitte) to discuss 2022 federal/state efilng extensions.	\$410.00	0.2	\$82.00
Tan, Angela	E-filing 2022 fed/state extensions, diagnostics clean up	\$410.00	0.6	\$246.00
Turenshine, Aaron	Call with S. Lee (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$650.00	0.5	\$325.00
Turenshine, Aaron	Review federal extension confirmations.	\$650.00	0.5	\$325.00
Wilson, Clinton	Prepare net operating loss calculation and state summary of refunds from amendment.	\$330.00	0.4	\$132.00
Wilson, Clinton	Prepare 2020 amended return workpaper.	\$330.00	0.5	\$165.00
04/18/2023				
Azus, Scott	Set up extension for paper file and email W. Chenn (Voyager) of the update.	\$410.00	0.9	\$369.00
Tan, Angela	Research e-file rejection notice for Washington, D.C. extension.	\$410.00	0.3	\$123.00
Turenshine, Aaron	Email S. Azus (Deloitte) regarding filing method for state extensions.	\$650.00	0.4	\$260.00
Wilson, Clinton	Work on state summary workpaper which included updating net operating loss calculation and state refunds by state.	\$330.00	1.9	\$627.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/19/2023				
Azus, Scott	Update 2021 amended vs original return workpaper which included the update projected net operating losses, and state tax liability as well as overpayments credited to 2022.	\$410.00	2.9	\$1,189.00
Azus, Scott	Meeting with S. Lee (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$410.00	0.6	\$246.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for the amended return.	\$330.00	1.3	\$429.00
Lee, Sarah	Meet with A. Turensline (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Azus (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$580.00	0.6	\$348.00
Lee, Sarah	Review 2020 amended schedules.	\$580.00	1.2	\$696.00
Lee, Sarah	Review 2021 amended schedules.	\$580.00	1.1	\$638.00
Turensline, Aaron	Meet with S. Lee (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$650.00	0.6	\$390.00
Wilson, Clinton	Email S. Azus (Deloitte) regarding state net operating loss and taxable Income summary.	\$330.00	0.2	\$66.00
04/20/2023				
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.0	\$410.00
Azus, Scott	Call with A. Turensline (Deloitte) to discuss procedure for filing amended tax returns.	\$410.00	0.6	\$246.00
Azus, Scott	Reconcile the 2021 balance sheet to net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	1.7	\$697.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.4	\$574.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Lee, Sarah	Review unrealized gain calculation schedule.	\$580.00	2.0	\$1,160.00
Stern, Nethaniel	Prepare 2021 1120-X (amended U.S. Corporation income tax return).	\$330.00	2.1	\$693.00
Tan, Angela	Download acceptance report from GoSystems to check extensions were e-filed.	\$410.00	0.5	\$205.00
Turensine, Aaron	Call with S. Azus (Deloitte) to discuss procedure for filing amended tax returns.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	8.5	\$2,805.00
Wilson, Clinton	Work on amended return for 2020	\$330.00	0.8	\$264.00
04/21/2023				
Azus, Scott	Reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	2.6	\$1,066.00
Azus, Scott	Continue to reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	0.6	\$246.00
Azus, Scott	Meet with C. Wilson, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$410.00	0.3	\$123.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/21/2023				
Lee, Sarah	Meet with A. Turensline, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$580.00	0.5	\$290.00
Lee, Sarah	Review of Voyager Inventory and Customer Liability calculation for asset rebalancing transactions.	\$580.00	2.0	\$1,160.00
Lee, Sarah	Meet with W. Chan, E. Psaropoulos (Voyager) to discuss customer liability position and Voyagers inventory position calculation.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Prepare 2021 1120-X tax return workpaper.	\$330.00	1.7	\$561.00
Stern, Nathaniel	Meet with A. Turensline, S. Lee (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.5	\$165.00
Stern, Nathaniel	Meet with S. Azus, C. Wilson (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Turensline, Aaron	Meet with S. Lee, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	2.0	\$660.00
Wilson, Clinton	Meet with S. Azus, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Wilson, Clinton	Work on amended return for 2020.	\$330.00	1.6	\$528.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Azus, Scott	Call with S. Lee (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Reconcile 2023 taxable income project, mapping.	\$410.00	1.3	\$533.00
Azus, Scott	Prepare open items list to show work status and progress as well as summarizing detailed explanations of each workpaper with respect to taxable income calculations.	\$410.00	0.9	\$369.00
Heyman, Tom	Prepare 2022 asset rebalancing in the Voyager inventory and customer liability workpaper.	\$330.00	2.4	\$792.00
Lee, Sarah	Review 2022/2023 rebalancing calculation workpapers updates to amended returns	\$580.00	4.7	\$2,726.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Update 2021 federal 1120-x (amended U.S. Corporation income tax return).	\$330.00	1.8	\$594.00
Turensine, Aaron	Outline next steps regarding amended tax returns, consideration included for unprocessed 2019 tax return and impact on amended tax filings.	\$650.00	1.4	\$910.00
Turensine, Aaron	Draft email to S. Azus (Deloitte) regarding next steps for tax calculations and amended tax returns.	\$650.00	0.8	\$520.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	0.5	\$165.00
04/25/2023				
Heyman, Tom	Prepare asset rebalancing & Voyager Inventory and Customer Liability workpaper calculation workpaper.	\$330.00	0.5	\$165.00
Heyman, Tom	Prepare 2020 amended returns.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare overall tracker and tax return tracker.	\$580.00	1.2	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/25/2023				
Lee, Sarah	Review the 2020 return/workpaper updates and status of workstreams,.	\$580.00	5.9	\$3,422.00
Lee, Sarah	Prepare addendum to the engagement letter for new set of 2019 returns.	\$580.00	0.7	\$406.00
Turensshine, Aaron	Draft email to D. Krozek (Deloitte) regarding 2019 Voyager tax returns and options for filing.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare the 2023 tax return workpaper to project taxable income for the year.	\$330.00	1.6	\$528.00
Weiss, Thomas	Prepare a workstream tracker for current status, tax returns and extensions.	\$330.00	1.4	\$462.00
Wilson, Clinton	Update amended 2020 federal return in GoSystems.	\$330.00	5.2	\$1,716.00
04/26/2023				
Heyman, Tom	Prepare 2021 amended returns.	\$330.00	1.8	\$594.00
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.1	\$363.00
Lee, Sarah	Meeting with A. Turensshine (Deloitte) to discuss status of tax return filings.	\$580.00	0.5	\$290.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	2.5	\$1,450.00
Stern, Nathaniel	Amend federal 1120-x (amended U.S. corporation income tax return) for 2021.	\$330.00	5.9	\$1,947.00
Turensshine, Aaron	Meeting with S. Lee (Deloitte) to discuss status of tax return filings.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare the 2022 federal tax return.	\$330.00	1.8	\$594.00
Weiss, Thomas	Prepare the 2023 taxable income workpaper.	\$330.00	1.7	\$561.00
Wilson, Clinton	Updates to amended 2020 Federal Return in GoSystems which included the reconciling issue with Schedule L and intercompany eliminations.	\$330.00	5.6	\$1,848.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.2	\$396.00
Heyman, Tom	Review 2020 amended return and provided comments for staff to update	\$330.00	0.9	\$297.00
Lee, Sarah	Meeting with V. Shiu (Deloitte) to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Wang to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Review updates to 2019 tax return workpaper.	\$580.00	4.9	\$2,842.00
Shiu, Vincent	Call with S. Lee (Deloitte) to discuss history of tax filings and expectations for responsibilities on the project.	\$490.00	0.6	\$294.00
Stern, Nathaniel	Prepare federal and state 1120-x (amended U.S. Corporation income tax return) for 2021.	\$330.00	3.0	\$990.00
Weiss, Thomas	Prepare 2021 federal amended return.	\$330.00	1.9	\$627.00
Weiss, Thomas	Prepare 2022 tax return In gosystems and updated workpaper.	\$330.00	2.3	\$759.00
Weiss, Thomas	Prepare an entity log to track tax forms of various entities and years.	\$330.00	1.8	\$594.00
04/28/2023				
Heyman, Tom	Review 2020 amended federal tax return received by staff and provided comments for the staff to update.	\$330.00	4.6	\$1,518.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	0.8	\$464.00
Shiu, Vincent	Review 2020 federal and state tax workpapers & returns and state apportionment %.	\$490.00	0.8	\$392.00
Weiss, Thomas	Prepare 2021 amended return in Gosystems and updated workpaper.	\$330.00	1.8	\$594.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/28/2023				
Weiss, Thomas	Prepare 2022 tax return in Gosystems and updated workpaper.	\$330.00	2.2	\$726.00
Subtotal for Tax Compliance Services:			254.0	\$110,325.00
Total			403.3	\$230,562.00

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$1,160.00	1.3	\$1,508.00
Cooper, Matt	\$1,160.00	1.0	\$1,160.00
Forrest, Jonathan	\$1,160.00	0.5	\$580.00
Gibian, Craig	\$1,160.00	10.3	\$11,948.00
Krozek, Derek	\$1,160.00	5.0	\$5,800.00
Larsen, Peter	\$1,160.00	1.5	\$1,740.00
Spowage, Kelly	\$1,160.00	0.5	\$580.00
Turensine, Aaron	\$1,160.00	18.3	\$21,228.00
Ulleweit, Michael	\$1,160.00	1.5	\$1,740.00
Lee, Sarah	\$1,020.00	2.7	\$2,754.00
Boyd, Anna	\$870.00	23.7	\$20,619.00
Cooper, Kenny	\$870.00	6.6	\$5,742.00
Paradis, Matt	\$870.00	1.5	\$1,305.00
Anderson, Morgan	\$750.00	0.4	\$300.00
Azus, Scott	\$750.00	13.3	\$9,975.00
Hoedeman, Tammie	\$750.00	0.5	\$375.00
Turensine, Aaron	\$650.00	19.5	\$12,675.00
Heyman, Tom	\$630.00	11.3	\$7,119.00
Stern, Nethaniel	\$630.00	1.9	\$1,197.00
Weiss, Thomas	\$630.00	29.3	\$18,459.00
Wilson, Clinton	\$630.00	4.1	\$2,583.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - April 30, 2023

Recapitulation

Name	Rate	Hours	Fees
Lee, Sarah	\$580.00	55.3	\$32,074.00
Cooper, Kenny	\$490.00	11.9	\$5,831.00
Shiu, Vincent	\$490.00	1.4	\$686.00
Azus, Scott	\$410.00	52.3	\$21,443.00
Tan, Angela	\$410.00	1.6	\$656.00
Cammarata, Diane	\$330.00	1.4	\$462.00
Heyman, Tom	\$330.00	28.3	\$9,339.00
Stern, Nethaniel	\$330.00	22.5	\$7,425.00
Weiss, Thomas	\$330.00	38.3	\$12,639.00
Wilson, Clinton	\$330.00	21.5	\$7,095.00
Gutierrez, Dalia	\$250.00	14.1	\$3,525.00